

ORIGINAL SENATE
FILE NO. SF0026

ENROLLED ACT NO. 35, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

AN ACT relating to taxation and revenue; exempting specified real property owned by the Wyoming game and fish commission from property taxation; amending a special tax on real property owned by the Wyoming game and fish commission that is used for other purposes; specifying applicability; and providing for an effective date.

Be It Enacted by the Legislature of the State of Wyoming:

Section 1. W.S. 39-11-105(a) (xxxvi) and 39-13-103(b) (xii) (A) (intro) and (II) are amended to read:

39-11-105. Exemptions.

(a) The following property is exempt from property taxation:

(xxxvi) Real property owned by the Wyoming game and fish commission, ~~Nothing in this exemption affects~~ except for real property that is subject to the special tax levied under W.S. 39-13-103(b) (xii) and that is:

(A) Used for wildlife management purposes, in accordance with W.S. 39-13-103(b) (xii) (A) (I); or

(B) Furnished by the commission to employees as a place of residence, in accordance with W.S. 39-13-103(b) (xii) (A) (II).

39-13-103. Imposition.

(b) Basis of tax. The following shall apply:

(xii) The following shall apply to special tax imposed on property owned by the game and fish commission:

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(A) There is imposed upon all real property owned by the Wyoming game and fish commission and used for wildlife management purposes or employee residences a special tax computed as provided in this paragraph which shall be in lieu of ad valorem property tax. The special tax shall be determined as follows:

(II) For property used for ~~any other purpose~~ employee residences, the tax shall be equal to the amount of the ad valorem tax for that property had it been levied and assessed based upon the taxable value of similar property valued at fair market value as provided by paragraph (b)(ii) of this section.

Section 2. Nothing in this act shall be deemed to affect any tax assessment or collection before January 1, 2027.

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Section 3. This act is effective January 1, 2027.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk